

<b>COUNTY OF SHASTA</b>		Number
<b>ADMINISTRATIVE MANUAL</b>		2-206
SECTION:	Finance and Budget	Department Signature Authorizations
INITIAL ISSUE DATE:	June 15, 1993	
LATEST REVISION DATE:	November 25, 2003	
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**PURPOSE**

To establish a standardized signature policy for all County departments and special districts under control of the Board of Supervisors.

**BACKGROUND**

Signature authority by department heads for transactions executed by the Auditor-Controller's Office have taken various forms. This has resulted in many departments giving signature authority that breach the internal control concepts of segregation of duties and limited access to assets.

Only batch-issued payroll checks and other approved bulk issued checks can be picked up by an authorized alternate. It is the policy of the Auditor-Controller that individual checks are to be issued directly to the payee. Exceptions to this policy are only allowed upon approval of the Auditor-Controller or Assistant Auditor-Controller. Vendor checks are mailed directly to the vendors. At the option of the vendor, payment can be issued by direct deposit.

The formal policy and forms provided herein limit the number of individuals authorized by each department/org key to approve and receive fiscal documents.

**POLICY**

Each department head will complete a "Department Signature Authorizations" form for each department or org key for which they are responsible. The original copy of this form will be forwarded to the Auditor-Controller's Office. Submission of this form will supersede any previous signature authorities on file for the departments.

A new form must be completed in its entirety whenever signature authority needs to be changed:

For long-term changes, when the Auditor-Controller's Office receives a new form, the old form will be deleted.

For short-term temporary changes, the form must clearly indicate the time period when signature authority will be in effect. This form will be deleted and authority will revert back to the long-term form at the end of the period. If no time period is indicated, the Auditor-Controller will treat the authorization as long-term.

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An alternate can be authorized to EITHER sign OR pick-up checks. Do not authorize the same alternate the authority to do both.

**RESPONSIBLE DEPARTMENTS**

Auditor-Controller

**REFERENCES**

- BOS Policy Resolution No. 2003-3--11/25/03 (Amended)
- BOS Policy Resolution No. 2001-10--8/14/01 (Amended)
- BOS Policy Resolution No. 93-6--6/15/93

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**COUNTY OF SHASTA**  
**DEPARTMENT SIGNATURE AUTHORIZATIONS**

\_\_\_\_\_  
**DEPARTMENT NAME**

\_\_\_\_\_  
**ORG KEY**

\_\_\_\_\_  
**DEPARTMENT HEAD**

\_\_\_\_\_  
**SIGNATURE**  
(Indicates authorization for all alternates)

\_\_\_\_\_  
**TITLE**

\_\_\_\_\_  
**DATE**

*Authorized to sign claims, journal entries, and payroll documents.*

\_\_\_\_\_  
**1<sup>st</sup> Alternate Name**

\_\_\_\_\_  
**SIGNATURE**

\_\_\_\_\_  
**2<sup>nd</sup> Alternate Name**

\_\_\_\_\_  
**SIGNATURE**

*Authorized to pick-up payroll checks and other bulk issued checks. (See Note Below)*

\_\_\_\_\_  
**1<sup>st</sup> Alternate Name**

\_\_\_\_\_  
**SIGNATURE**

\_\_\_\_\_  
**2<sup>nd</sup> Alternate Name**

\_\_\_\_\_  
**SIGNATURE**

An alternate can be authorized to sign **OR** pick-up. **DO NOT** authorize the same alternate the authority to do both.

**This authorization supersedes all prior notices.**

**NOTE: It is the policy of the Auditor-Controller that checks are to be issued directly to the payee. Exceptions to this policy are only upon approval of the Auditor-Controller.**